

MULTIPLE EMPLOYER WELFARE ARRANGEMENTS (MEWA)

REQUIRED FILINGS IN THE STATE OF: CALIFORNIA

Filings Made During the Year 2014

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS	(4) NUMBER OF COPIES	(5) CA Required Electronic Filing Format (.PDF, .XLS)	(6) DUE DATE*	(7) FORM SOURCE	(8) APPLICABLE NOTES
		I. STATE FINANCIAL STATEMENTS					
	1	Certification Request California Insurance Code Section (CICS) 742.31(c)	1	PDF (Signed) Original signature page(s) required	See Note	Company	FAD106 B
	2	Quarterly Statement (8 ½" x 14")	1	PDF (Signed) Original signature page(s) required	See Note	Company	FAD201 B
	3	Statement of Actuarial Opinion	1	PDF (Signed) Original signature page(s) required	3/1	Company	FAD440 A, B
		II. AUDITED FINANCIAL STATEMENTS					
	10	Accountant's Letter of Qualifications	1	PDF	5/15	Company	FAD221 B
	11	Audited Financial Report	1	PDF	5/15	Company	FAD220 B
* For company files on a fiscal year basis, please refer to the applicable note or CICS 742.31.							

GENERAL INSTRUCTIONS

Contact Information

For questions regarding filings, please contact Financial Records Unit at (213)346-6423/Financial_Records@insurance.ca.gov or visit the California Department of Insurance ("CDI") website at: <http://www.insurance.ca.gov>.

Submission

All electronic filings must be made via the Online Assistance System for Insurer Submittals ("OASIS"). For documents requiring original signature(s)/certification/notarization, the electronic PDF file must contain the required signature(s)/certification/notarization.

All original signature pages must be mailed to:

California Department of Insurance
Financial Analysis Division, Financial Records Unit
300 South Spring Street, South Tower, 13th Floor
Los Angeles, CA 90013

Original Signatures and Signature/Notarization/Certification

Refer to California Insurance Code Section ("CICS") 903 and CICS 903.5 for guidance. For signature(s), please use BLUE INK.

Note: As of January 1, 2008, all documents notarized in the state of California must comply with Section 8202 of the Government Code and Section 1185 of the Civil Code in reference to establishing an affiant's identity.

Late Filings

All filings must be submitted before 12:00 midnight of the due date. Any company that fails to make a timely and complete filing will be subject to penalties.

Amended Filings

Amended items must be filed timely. If there are signature requirements for the original filing, same should be followed for any subsequent amendment. Please contact Financial Records Unit at (213) 346-6423 or Financial_Records@insurance.ca.gov prior to submitting any amendment via OASIS.

Column (1)	Checklist
	Place an "x" in this column when mailing information to the state.
Column (2)	Line #
	Line # refers to a standard filing number used for reference only. This line number may change from year to year.
Column (3)	Required Filings
	Name of form or document to be filed.
Column (4)	Number of Copies
	Indicates the number of copies that each foreign or domestic company is required to file for each type of form.
Column (5)	CA Required Electronic Filing Format
	<u>Adobe PDF (PDF)</u>

For document requiring original signature(s)/certification/notarization, the PDF file must contain the required signature(s)/certification/notarization.

Column (6)Due Date

Indicates the date on which the company must file the form.

Column (7)Form Source

Company = Company, or its representative is expected to provide the form.

Column (8)Applicable Notes

This column contains references to the Notes that apply to each item listed on the checklist. It also contains the CDI form numbers (in red) for reference only.

NOTES

A	Actuarial Office	Refer any inquiries to the Actuarial Office at (213) 346-6164.
B	California Filing Requirements	<p>CICS 742.31 - Each self-funded or partially self-funded multiple employer welfare arrangement transacting business in the state shall file all of the following with the commissioner:</p> <p>(a) No later than May 15th of each calendar year or four months and 15 days after the end of each fiscal year not on a calendar year basis, financial statements audited by a certified public accountant, and no later than March 1 of each calendar year or 60 days after the end of each fiscal year not on a calendar year basis, an actuarial opinion rendered by a qualified actuary that satisfies the requirements of Section 10489.15. The opinion shall be based on standards adopted from time to time by the Actuarial Standards Board and on any additional standards that the commissioner may, by regulation, prescribe. For the purposes of this section, "qualified actuary" means a member in good standing of the American Academy of Actuaries who meets the requirements set forth in regulations of the commissioner. The qualified actuary shall be liable for damages to any person caused by his or her negligence or other tortious conduct.</p> <p>(b) Within 60 days after the end of each fiscal quarter, unaudited financial statements, affirmed by an appropriate officer or agent of the multiple employer welfare arrangement.</p> <p>(c) Within 60 days after the end of each fiscal quarter, a report certifying that the multiple employer welfare arrangement maintains cash or liquid assets in a claim reserve account sufficient to meet its contractual obligations and that it maintains a policy of aggregate and specific stop loss insurance.</p>